

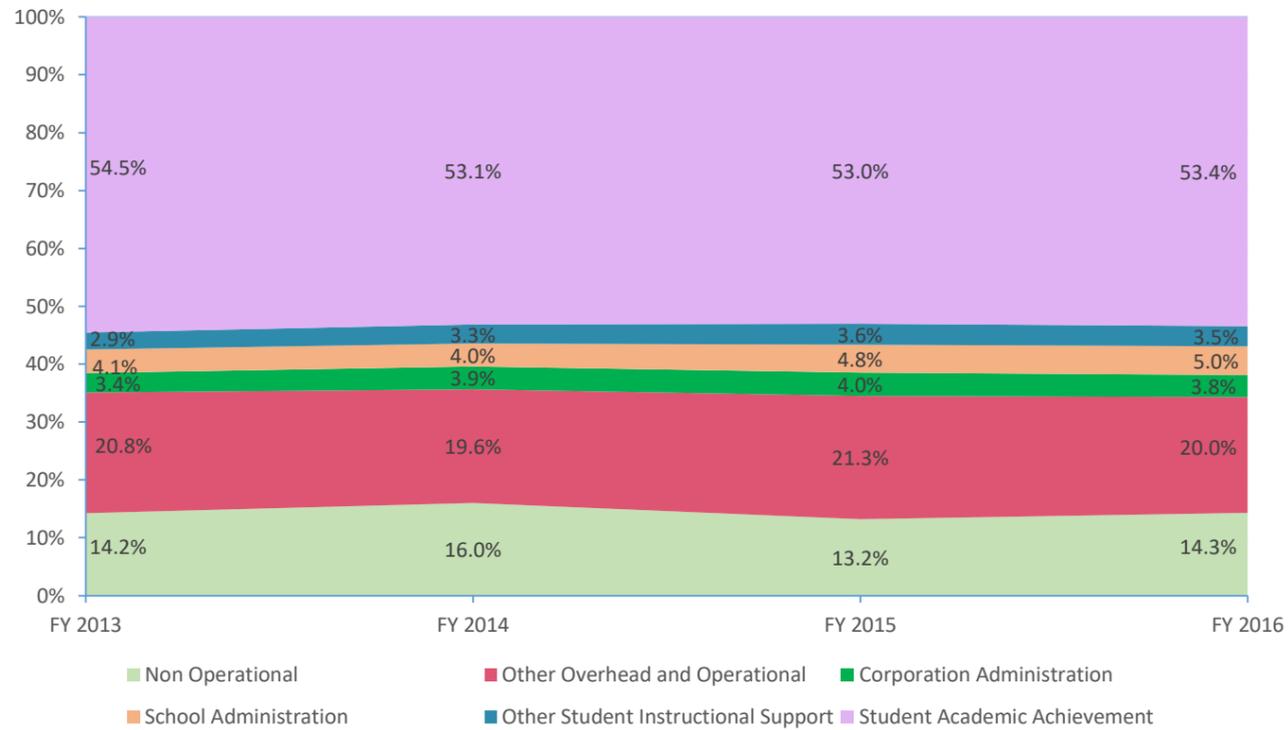
**School Corporation Expenditures by Account
Biannual Financial Report Data
Decatur County Com Schools (1655)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$10,429,371	58.6%	\$10,547,441	56.5%	\$11,106,373	54.5%	\$11,341,740	53.1%	\$10,931,025	53.0%	\$11,804,009	53.4%
Student Instructional Support	\$1,236,724	7.0%	\$1,413,671	7.6%	\$1,423,006	7.0%	\$1,552,051	7.3%	\$1,739,556	8.4%	\$1,867,514	8.5%
Total	\$11,666,094	65.6%	\$11,961,112	64.1%	\$12,529,379	61.5%	\$12,893,791	60.4%	\$12,670,581	61.5%	\$13,671,523	61.9%

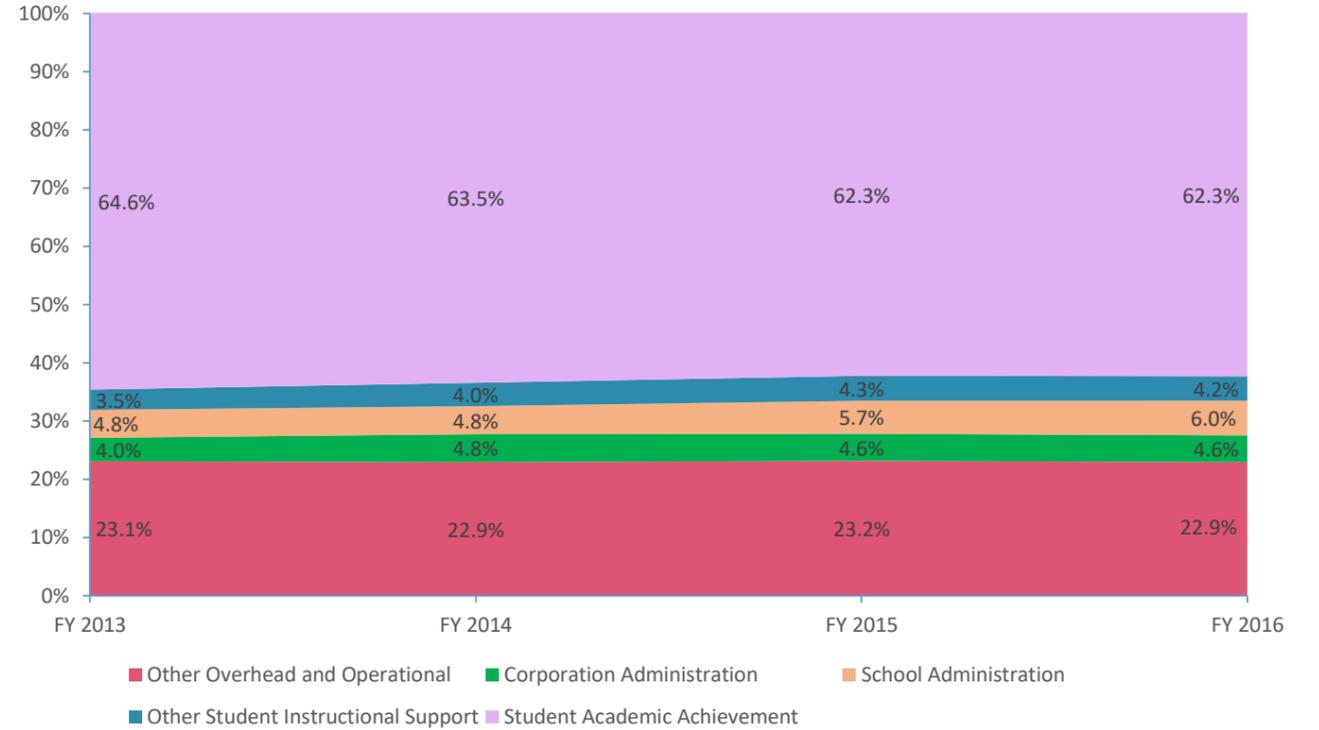
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,161,049	23.4%	\$4,618,178	24.8%	\$4,933,761	24.2%	\$5,033,824	23.6%	\$5,224,526	25.3%	\$5,259,757	23.8%
Non Operational	\$1,961,018	11.0%	\$2,075,450	11.1%	\$2,901,326	14.2%	\$3,417,031	16.0%	\$2,723,655	13.2%	\$3,160,914	14.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$6,122,067	34.4%	\$6,693,628	35.9%	\$7,835,087	38.5%	\$8,450,856	39.6%	\$7,948,181	38.5%	\$8,420,671	38.1%

Grand Total	\$17,788,162	\$18,654,740	\$20,364,466	\$21,344,647	\$20,618,762	\$22,092,194
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$86,061	\$324,948	\$404,849	\$402,287	367.4%	23.8%	-0.6%
11100	Regular Programs	Elementary	\$3,083,135	\$3,936,774	\$3,745,619	\$3,997,470	29.7%	1.5%	6.7%
11300	Regular Programs	High School	\$2,419,734	\$3,203,658	\$3,431,134	\$3,671,319	51.7%	14.6%	7.0%
11350	Regular Programs	High School - Academic Honors Diploma	\$34,200	\$50,400	\$87,893	\$60,821	77.8%	20.7%	-30.8%
11420	Regular Programs	Vocational Education - Agriculture B	\$196,133	\$223,712	\$252,385	\$260,281	32.7%	16.3%	3.1%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$153,202	\$182,543	\$101,304	\$111,377	-27.3%	-39.0%	9.9%
11470	Regular Programs	Vocational Education - Business Education	\$169,878	\$171,360	\$149,835	\$165,352	-2.7%	-3.5%	10.4%
11490	Regular Programs	Vocational Education - Industrial Education B	\$126,664	\$165,891	\$87,552	\$86,333	-31.8%	-48.0%	-1.4%
11510	Regular Programs	Vocational Education - Cooperative Education	\$0	\$0	\$18,313	\$2,747	NA	NA	-85.0%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$54,820	\$2,201	\$0	NA	-100.0%	-100.0%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$20,794	\$3,119	NA	NA	-85.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$5,260	\$45,165	\$157	\$172	-96.7%	-99.6%	9.1%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$0	\$2,877	NA	NA	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$334,869	\$561,254	\$706,023	\$673,358	101.1%	20.0%	-4.6%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$116,498	\$3,631	\$188,853	\$148,245	27.3%	3982.7%	-21.5%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$302,422	\$454,707	\$626,643	\$631,730	108.9%	38.9%	0.8%
12350	Special Programs	Physical Impairment - Homebound	\$14,185	\$3,835	\$23,581	\$19,259	35.8%	402.2%	-18.3%
12510	Special Programs	Culturally Different - Communication Disorders	\$107,078	\$146,142	\$149,069	\$151,864	41.8%	3.9%	1.9%
12710	Special Programs	Equal Opportunity At Risk	\$43,076	\$6,100	\$5,225	\$5,190	-88.0%	-14.9%	-0.7%
12810	Special Programs	Special Education Preschool	\$75,801	\$54,211	\$29,331	\$29,861	-60.6%	-44.9%	1.8%
14100	Summer School Programs	Elementary	(\$4,844)	\$2,911	\$6,543	\$3,017	162.3%	3.7%	-53.9%
14300	Summer School Programs	High School	\$6,020	\$21,529	\$11,165	\$3,216	-46.6%	-85.1%	-71.2%
16100	Remediation	Remediation Testing	\$67,814	\$140,818	\$40,745	\$50,793	-25.1%	-63.9%	24.7%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$175,460	\$151,605	\$103,576	\$159,984	-8.8%	5.5%	54.5%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$36,564	\$42,961	\$159,328	\$137,737	276.7%	220.6%	-13.6%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$43	\$15,578	\$90,405	\$56,054	129505.5%	259.8%	-38.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$1,077	\$0	\$2,287	\$4,872	352.5%	NA	113.1%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$20,887	\$29,575	\$58,654	\$124,559	496.4%	321.2%	112.4%
22210	Instruction	Library/Media Services - Service Area Direction	\$5,873	\$3,430	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$239,875	\$291,043	\$201,778	\$198,100	-17.4%	-31.9%	-1.8%
22230	Instruction	Library/Media Services - Audiovisual	\$841	\$1,081	\$0	\$0	-100.0%	-100.0%	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$43,238	\$456	\$0	\$0	-100.0%	-100.0%	NA
22330	Instruction	Instruc. Related Tech. - Systems Analysis and Planning	\$0	\$0	\$83,409	\$0	NA	NA	-100.0%
22360	Instruction	Instruc. Related Tech. - Network Support	\$56,892	\$32,068	\$16,939	\$10,041	-82.4%	-68.7%	-40.7%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$29,580	\$90,417	NA	NA	205.7%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$0	\$1,148	\$271,841	NA	NA	23571.3%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$1,548	\$42,617	\$28,768	\$46,657	2914.5%	9.5%	62.2%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$263,151	\$182,617	\$65,937	\$223,057	-15.2%	22.1%	238.3%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$466,516	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$8,649,149	\$10,547,441	\$10,931,025	\$11,804,009	36.5%	11.9%	8.0%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$274,496	\$391,346	\$410,240	\$412,699	50.3%	5.5%	0.6%
21230	Students	Guidance Services - Appraisal Services	\$5,267	\$5,833	\$96	\$78	-98.5%	-98.7%	-18.8%
21310	Students	Health Services - Service Area Direction	\$1,478	\$0	\$0	\$0	-100.0%	NA	NA
21320	Students	Health Services - Medical Services	\$6,310	\$8,781	\$0	\$0	-100.0%	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$51,981	\$82,627	\$168,419	\$185,246	256.4%	124.2%	10.0%
21420	Students	Psychological Services - Psychological Testing	\$62,676	\$92,623	\$44,862	\$53,693	-14.3%	-42.0%	19.7%
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$123,551	\$119,698	NA	NA	-3.1%
21910	Students	Other Support Services Students - Service Area Direction	\$8,547	\$2,900	\$0	\$0	-100.0%	-100.0%	NA
21990	Students	Other Support Services Students - Other Student Services	(\$275)	\$5,464	\$0	\$0	100.0%	-100.0%	NA
24100	School Administration	Office of The Principal	\$601,879	\$824,097	\$992,388	\$1,096,100	82.1%	33.0%	10.5%
Student Instructional Support Total			\$1,012,358	\$1,413,671	\$1,739,556	\$1,867,514	84.5%	32.1%	7.4%

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$29,761	\$53,822	\$74,198	\$67,285	126.1%	25.0%	-9.3%
23150	General Administration	Board of Education - Legal Services	\$10,605	\$20,600	\$25,871	\$5,784	-45.5%	-71.9%	-77.6%
23160	General Administration	Board of Education - Promotion Expenses	\$1,863	\$1,097	\$0	\$0	-100.0%	-100.0%	NA
23190	General Administration	Board of Education - Other Governing Body Services	\$4,491	\$3,874	\$4,185	\$3,060	-31.9%	-21.0%	-26.9%
23210	General Administration	Executive Administration - Office of The Superintendent	\$294,840	\$322,636	\$295,883	\$321,867	9.2%	-0.2%	8.8%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$13,214	\$1,270	\$0	\$0	-100.0%	-100.0%	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$203	\$551	\$0	\$0	-100.0%	-100.0%	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$122,350	\$147,769	\$195,750	NA	60.0%	32.5%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$4,040	\$0	\$0	NA	-100.0%	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,304	\$14,519	\$0	\$0	-100.0%	-100.0%	NA
25193	Central Services	Fiscal Services - Other - Printed Forms	\$12,165	\$13,334	\$5,791	\$2,935	-75.9%	-78.0%	-49.3%
25600	Central Services	Public Information Services	\$0	\$1,040	\$0	\$0	NA	-100.0%	NA
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$62,652	\$252,000	\$231,000	NA	268.7%	-8.3%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$0	\$25,990	\$14,709	NA	NA	-43.4%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$3,791	\$111	(\$32)	NA	-100.8%	-128.6%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$0	\$575	\$0	NA	NA	-100.0%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$250	\$656	\$0	NA	-100.0%	-100.0%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,442,368	\$1,562,679	\$1,327,551	\$1,546,380	7.2%	-1.0%	16.5%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$19,891	\$27,822	\$36,216	\$21,234	6.7%	-23.7%	-41.4%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$55,908	\$67,475	\$67,601	\$30,053	-46.2%	-55.5%	-55.5%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,439	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$3,476	\$3,299	\$3,822	\$3,316	-4.6%	0.5%	-13.2%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$83,979	\$135,336	NA	NA	61.2%
26700	Operation and Maintenance of Plant Services	Insurance	\$170,950	\$114,862	\$139,119	\$137,930	-19.3%	20.1%	-0.9%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$8,203	\$15,000	\$1,154	NA	-85.9%	-92.3%
27010	Student Transportation	Service Area Direction	\$550	\$5,088	\$112	\$22,215	3935.8%	336.6%	19748.6%
27100	Student Transportation	Vehicle Operation	\$95,987	\$182,304	\$305,142	\$298,807	211.3%	63.9%	-2.1%
27200	Student Transportation	Monitoring Services	\$2,836	\$2,954	\$2,788	\$3,990	40.7%	35.1%	43.1%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$86,902	\$97,857	\$187,814	\$146,440	68.5%	49.6%	-22.0%
27400	Student Transportation	Purchase of School Buses	\$135,964	\$84,313	\$48,900	\$88,705	-34.8%	5.2%	81.4%
27500	Student Transportation	Insurance on Buses	\$10,015	\$21,255	\$19,621	\$20,359	103.3%	-4.2%	3.8%
27700	Student Transportation	Contracted Transportation Services	\$840,852	\$849,682	\$811,740	\$772,847	-8.1%	-9.0%	-4.8%
31200	Food Services Operations	Food Preparation and Dispensing	\$347,287	\$421,946	\$616,526	\$468,532	34.9%	11.0%	-24.0%
31400	Food Services Operations	Food Purchases	\$345,520	\$496,183	\$631,439	\$629,680	82.2%	26.9%	-0.3%
31900	Food Services Operations	Other Food Services	\$19,685	\$46,431	\$94,127	\$90,419	359.3%	94.7%	-3.9%
Overhead and Operational Total			\$3,948,078	\$4,618,178	\$5,224,526	\$5,259,757	33.2%	13.9%	0.7%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$110,754	\$90,445	NA	NA	-18.3%
33200	Category not Specified	Community Recreation	\$0	\$0	\$256	\$581	NA	NA	127.1%
33300	Category not Specified	Civic Services	\$1,163	\$2,950	\$0	\$0	-100.0%	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$120,722	\$121,950	\$133,480	\$151,953	25.9%	24.6%	13.8%
43000	Category not Specified	Professional Services	\$22,204	\$110,605	\$5,694	\$26,499	19.3%	-76.0%	365.4%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$333,963	\$479,752	\$571,885	\$907,032	171.6%	89.1%	58.6%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$6,150	\$0	\$53,579	\$62,293	912.9%	NA	16.3%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$34,875	\$37,952	\$34,387	\$43,737	25.4%	15.2%	27.2%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$7,154	\$0	\$0	NA	-100.0%	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$430,928	\$162,761	\$335,827	\$272,849	-36.7%	67.6%	-18.8%
49000	Category not Specified	Other Facilities Acq. and Construction	\$50,022	\$32,463	\$88,964	\$42,907	-14.2%	32.2%	-51.8%
51100	Principal on Debt	Bonds	\$50,000	\$105,000	\$135,000	\$145,000	190.0%	38.1%	7.4%
52100	Interest on Debt	Bonds	\$72,006	\$135,240	\$104,100	\$97,371	35.2%	-28.0%	-6.5%
52200	Interest on Debt	Temporary Loans	\$0	\$79,037	\$0	\$0	NA	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$685,000	\$685,000	\$727,000	\$851,000	24.2%	24.2%	17.1%

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
53150	Lease Rental	Buildings-Interest	\$0	\$0	\$416,729	\$463,246	NA	NA	11.2%
54200	Advancements and Obligations	Common School Fund - Principal	\$123,210	\$112,943	\$0	\$0	-100.0%	-100.0%	NA
60700	Category not Specified	Scholarships	\$1,883	\$2,643	\$6,000	\$6,000	218.6%	127.0%	0.0%
Non Operational Total			\$1,932,126	\$2,075,450	\$2,723,655	\$3,160,914	63.6%	52.3%	16.1%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$83,918	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$9,560	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$13,599	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,217	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$525,710	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$68,621	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$68,433	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$8,798	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$91,569	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$12,884	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$11,484	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$1,655	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$980,560	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$133,149	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$119,321	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$17,203	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$1,078	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$152	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$135	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$19	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$97,386	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$2,246,451	\$0	\$0	\$0	NA	NA	NA